Exhibit A

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP 333 West Wacker Drive, Suite 2100 Chicago, Illinois 60606 (312) 407-0700 John Wm. Butler, Jr. John K. Lyons Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP Four Times Square New York, New York, 10036 (212) 735-3000 Kayalyn A. Marafioti Thomas J. Matz

Attorneys for Delphi Corporation, <u>et al.</u>, Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:

Toll Free: (800) 718-5305 International: (248) 813-2698

Delphi Legal Information Website: http://www.delphidocket.com

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05–44481 (RDD)

Debtors. : (Jointly Administered)

-----x

JOINT STIPULATION AND AGREED ORDER COMPROMISING AND ALLOWING PROOF OF CLAIM NUMBER 2335 (GEORGIA DEPARTMENT OF REVENUE) Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Georgia Department of Revenue ("Georgia") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 2335 (Georgia Department Of Revenue) and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on March 20, 2006, Georgia filed proof of claim number 2335 against DAS LLC in the total amount of \$3,007.60, which asserts (i) an unsecured priority claim in the amount of \$576.19 and (ii) a general unsecured claim in the amount of \$2,431.41 (collectively, the "Claim") arising from taxes allegedly owed by DAS LLC to Georgia.

WHEREAS, on February 15, 2007, the Debtors objected to the Claim pursuant to the Debtors' Ninth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification (Docket No. 6968) (the "Ninth Omnibus Claims Objection").

WHEREAS, on March 15, 2007, Georgia filed Georgia Department Of Revenue's Response To Debtors' Ninth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To

Modification (Docket No. 7278) (the "Response").

WHEREAS, to resolve the Ninth Omnibus Claims Objection with respect to the Claim, the Debtors and Georgia entered into this Joint Stipulation.

WHEREAS, pursuant to this Joint Stipulation, the Debtors acknowledge and agree that the Claim shall be allowed against DAS LLC in the amount of \$146.60 as an unsecured priority tax claim.

WHEREAS, DAS LLC is authorized to enter into this Joint Stipulation either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Georgia stipulate and agree as follows:

- 1. The Claim shall be allowed in the amount of \$146.60 and shall be treated as an allowed unsecured priority tax claim against the estate of DAS LLC.
- 2. Allowance of the Claim is in full satisfaction of the Claim and Georgia, on its behalf and on behalf of each of its predecessors, successors, assigns, parents, subsidiaries, and affiliated companies, and each of their former, current, and future officers, directors, owners, employees, and other agents (the "Georgia Releasing Parties"), hereby releases and waives any and all rights to assert, against any and all of the Debtors, that the Claim is anything but a prepetition unsecured priority tax claim against DAS LLC. The Georgia Releasing Parties further release and waive any right to assert any other claim, cause of action, demand, lien, or liability of every kind and nature whatsoever, including those arising under contract, statute, or

common law, whether or not known or suspected at this time, which relate to the Claim or which the Georgia Releasing Parties have, ever had, or hereafter shall have against the Debtors based upon, arising out of, related to, or by reason of any event, cause, thing, act, statement, or omission occurring before the Petition Date; <u>provided however</u>, that if any of the Debtors assert a claim for a refund against any of the Georgia Releasing Parties, the Georgia Releasing Parties shall retain all defenses, including, but not limited to, the right of recoupment, with respect to any such refund claim.

Georgia shall withdraw its Response to the Ninth Omnibus Claims
 Objection with prejudice.

So Ordered in New York, New York, this \_\_\_\_\_ day of October, 2008

## UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND APPROVED FOR ENTRY:

/s/ John K. Lyons

John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606-1285
(312) 407-0700

- and -

Kayalyn A. Marafioti Thomas J. Matz Four Times Square New York, New York 10036 (212) 735-3000

Attorneys for Delphi Corporation, et al., Debtors and Debtors-in-Possession /s/ Oscar B. Fears, III

Oscar B. Fears, III Assistant Attorney General THURBERT E. BAKER, ATTORNEY GENERAL 40 Capitol Square, SW Atlanta, Georgia 30334 (404) 656-3303

Attorney for Georgia Department of Revenue